

Echelbarger, Himebaugh, Tamm & Co., P.C.

presents

Michigan State & Local Tax Update

Single Business Tax, Michigan Business Tax, Property Tax, Sales & Use Tax

Presented by Edward S. Kisscorni, CPA/MBA
Director of State and Local Taxation
and

Ronald J. Kaley, MBA
Senior Tax Manager

Crowne Plaza Grand Rapids
5700 28th St SE
Grand Rapids, MI 49546

Wednesday, January 20, 2010
8:30 A.M. – 4:30 P.M.

A pre-tax season review of recent developments in Michigan taxes, including new tax laws, rules, bulletins, etc. Recent court decision affecting Michigan taxes will be discussed.

Single Business Tax - The Single Business Tax was repealed in 2007. However, aggressive audit practices have created issues with the small business credit. Judicial decisions have created amended return opportunities.

Michigan Business Tax - The second filing season for the Michigan Business Tax brings with it several form changes. Also, the Michigan Business Tax rules, RABs, FAQs and new legislation will be discussed.

Michigan Property Tax - The year 2010 is a unique opportunity to review and possibly appeal property tax assessments. The significant decreases in property values could create equally significant drops in property tax assessments.

Sales and Use Tax - Aggressive sales and use tax audits have created a long list of issues of which tax practitioners must be aware. The Streamlined Sales and Use Tax Project has resulted in changes in Michigan tax law and tax policy. The use of scientific random statistical sampling in sales and use tax audits will be discussed.

Structural Tax Reform - Political leaders have called for structural tax reform to deal with ongoing budget problems in Michigan as the state experiences a shift from a manufacturing economy to a service economy. Current proposals will be discussed.

Continental breakfast and lunch will be provided.

Cost: \$255.00 per person

This seminar provides 8 General Hours of CPE Credit

Please complete the attached registration form and return it with your payment by November 30, 2009, or call Susan Dobson at: 616-575-3482



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Registration Form

- Yes, I will attend the MBT Seminar on Wednesday, January 20 from
8:30AM – 4:30PM.

Name: _____

Company Name: _____

Address: _____

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Check American Express Visa MasterCard

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Please mail this form with your check payable to EHTC, or fax it with your
credit card information to Susan Dobson.



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